

CERTIFICATE OF SERVICE

I HEREBY CERTIFY on this 14th day of **February, 2008** a copy of the *Twenty-seventh Quarterly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for Debtors, for Allowance of Compensation and Reimbursement of Expenses* was served on the following parties in the manner indicated:

W.R. Grace & Co.
7500 Grace Drive
Columbia, MD 21044
Attn: David B. Siegel, Senior Vice President
and General Counsel
VIA U.S. MAIL/E-MAIL IN PDF
FORMAT TO
william.sparks@grace.com

Laura Davis Jones, Esq.
Pachulski, Stang, Ziehl, Young &
Jones, P.C.
919 North Market Street, Suite 1600
P.O. Box 8705
Wilmington, DE 19899-8705
VIA E-MAIL IN PDF FORMAT
TO dcarickhoff@pszyj.com

Steven M. Yoder, Esq.
The Bayard Firm
222 Delaware Avenue, Suite 900
P.O. Box 25130
Wilmington, DE 19899
VIA E-MAIL IN PDF FORMAT
TO syoder@bayardfirm.com

Michael R. Latowski, Esq.
Duane, Morris & Heckscher, LLP
1100 N. Market Street, Suite 1200
Wilmington, DE 19801-1246
VIA E-MAIL IN PDF FORMAT
TO mlastowski@duanemorris.com

Michael B. Joseph, Esq.
Ferry & Joseph, P.A.
824 Market Street, Suite 904
P.O. Box 1351
Wilmington, DE 19899
VIA E-MAIL IN PDF FORMAT
TO ttaconelli@ferryjoseph.com

Mark Hurford, Esq.
Campbell & Levine, LLC
Chase Manhattan Centre, 15th Floor
1201 Market Street, Suite 1500
Wilmington, DE 19801
VIA E-MAIL IN PDF FORMAT
TO mhurford@camlev.com

Teresa K.D. Currier, Esq.
Klett Rooney Lieber & Schorling
1000 West Street, Suite 1410
Wilmington, DE 19801
VIA E-MAIL IN PDF FORMAT
TO currier@klettrooney.com

Frank J. Perch, Esq.
Office of the United States Trustee
844 King Street, Suite 2311
Wilmington, DE 19801
VIA U.S. MAIL

James Kapp, Esquire
Kirkland & Ellis
200 East Randolph Drive
Chicago, IL 60601
VIA E-MAIL IN PDF FORMAT
TO james.kapp@chicago.kirkland.com

Carol Hennessey, Esq.
Latham & Watkins
Sears Tower
Suite 5800
Chicago, IL 60606
VIA E-MAIL IN PDF FORMAT
TO david.heller@lw.com and
carol.hennessey@lw.com

Lewis Kruger, Esq.
Stroock & Stroock & Lavan LLP
180 Maiden Lane
New York, NY 10038-4982
VIA E-MAIL IN PDF FORMAT
TO rserrette@stroock.com

Scott L. Baena, Esq.
Bilzin, Sumberg, Dunn, Baena,
Price & Axelrod, LLP
First Union Financial Center
200 South Biscayne Blvd, Suite 2500
Miami, FL 33131
VIA E-MAIL IN PDF FORMAT
TO jsakalo@bilzin.com

Elihu Inselbuch, Esq.
Caplin & Drysdale
399 Park Avenue, 36th Floor
New York, NY 10022
VIA E-MAIL IN PDF FORMAT
TO pvn1@capdale.com

Philip Bentley, Esq.
Kramer, Levin, Naftalis &
Frankel, LLP
919 Third Avenue
New York, NY 10022
VIA E-MAIL IN PDF FORMAT
TO pbentley@kramerlevin.com

Warren H. Smith
Warren H. Smith & Associates
Republic Center
325 North Saint Paul Street
Dallas, TX 75201
VIA U.S. MAIL/E-
MAIL IN AN ELECTRONIC
FORMAT TO whsmith@ whsmithlaw.com


/s/Kathleen M. Miller
Kathleen M. Miller